

SENATE RECORD VOTE ANALYSIS

104th Congress
1st Session

Vote No. 327

July 25, 1995, 12:01 p.m.
Page S-10597 Temp. Record

LOBBYING REFORM/Deductibility of Lobbying Expenses

SUBJECT: Lobby Disclosure Act of 1995 . . . S. 1060. Lautenberg amendment No. 1846.

ACTION: AMENDMENT AGREED TO, 72-26

SYNOPSIS: As introduced, S. 1060 contains the provisions of title I of S. 101. The bill will provide for greater disclosure of lobbying activities.

The Lautenberg amendment would express the sense of the Senate "that lobbying expenses should not be tax deductible."

Those favoring the amendment contended:

Current law does not let taxpayers deduct their lobbying expenses. That law was passed two years ago. On the Senate-passed version of the budget resolution this year, Senators reaffirmed their support for disallowing the deduction of lobbying expenses. That provision expressing support was dropped from the budget resolution conference report at the insistence of the House. The logical conclusion to reach from the House's opposition is that House Members want to allow lobbyists to deduct their expenses from their taxes again. We do not think it would be fair to reinstate this deduction, which would cost the Treasury more than \$100 million a year, at the same time as we are about to make deep cuts in programs serving the poor, the elderly, and other needy Americans. We know that many Senators believe that the costs of lobbying are legitimate business expenses that should be deductible, but we believe most Senators agree with us that no one should get a tax break for petitioning their Government. Accordingly, we have proposed the Lautenberg amendment, to let our House colleagues know that most Senators oppose restoring the deductibility of lobbying expenses.

No arguments were expressed in opposition to the amendment.

(See other side)

YEAS (72)				NAYS (26)		NOT VOTING (2)	
Republican (30 or 57%)		Democrats (42 or 93%)		Republicans (23 or 43%)	Democrats (3 or 7%)	Republicans (1)	Democrats (1)
Abraham	Kassebaum	Akaka	Inouye	Ashcroft	Ford	Bennett- ²	Graham- ²
Burns	Kyl	Baucus	Kennedy	Bond	Johnston		
Campbell	Lugar	Biden	Kerrey	Brown	Leahy		
Chafee	McCain	Bingaman	Kerry	Coats			
Cohen	McConnell	Boxer	Kohl	Cochran			
D'Amato	Murkowski	Bradley	Lautenberg	Coverdell			
DeWine	Pressler	Breaux	Levin	Craig			
Domenici	Santorum	Bryan	Lieberman	Dole			
Frist	Shelby	Bumpers	Mikulski	Faircloth			
Grassley	Simpson	Byrd	Moseley-Braun	Gorton			
Gregg	Smith	Conrad	Moynihan	Gramm			
Hatfield	Snowe	Daschle	Murray	Grams			
Hutchison	Thomas	Dodd	Nunn	Hatch			
Inhofe	Thompson	Dorgan	Pell	Helms			
Jeffords	Warner	Exon	Pryor	Kempthorne			
		Feingold	Reid	Lott			
		Feinstein	Robb	Mack			
		Glenn	Rockefeller	Nickles			
		Harkin	Sarbanes	Packwood			
		Heflin	Simon	Roth			
		Hollings	Wellstone	Specter			
				Stevens			
				Thurmond			

EXPLANATION OF ABSENCE:

1—Official Business
2—Necessarily Absent
3—Illness
4—Other

SYMBOLS:

AY—Announced Yea
AN—Announced Nay
PY—Paired Yea
PN—Paired Nay